

Amendment No. 2 to HB0323

Hazlewood  
Signature of Sponsor

**AMEND Senate Bill No. 275\***

**House Bill No. 323**

by inserting the following new section immediately preceding the effective date section and renumbering the effective date section accordingly:

SECTION \_\_. Tennessee Code Annotated, Section 67-6-103, is amended by adding the following new subsection:

( ) Notwithstanding the allocations provided for in subsection (a), there must be allocated and distributed to the counties and municipalities an amount substantially equal to the amount that would have been allocated to the counties and municipalities under subdivision (a)(3) but for the temporary exemption from sales tax applicable to the retail sale of food and food ingredients between 12:01 a.m. on August 1, 2023, and 11:59 p.m. on October 31, 2023, pursuant to § 67-6-393(j)(2). The allocation provided in this subsection ( ) must be based on the reporting of exempt sales of food and food ingredients during the exemption period and any other data or information the commissioner deems relevant.

**AND FURTHER AMEND** by deleting the language "January 1, 2024" in the fourth sentence of the effective date section and substituting instead the language "July 1, 2024".